

جامعة فيلادلفيا
كلية العلوم الإدارية والمالية

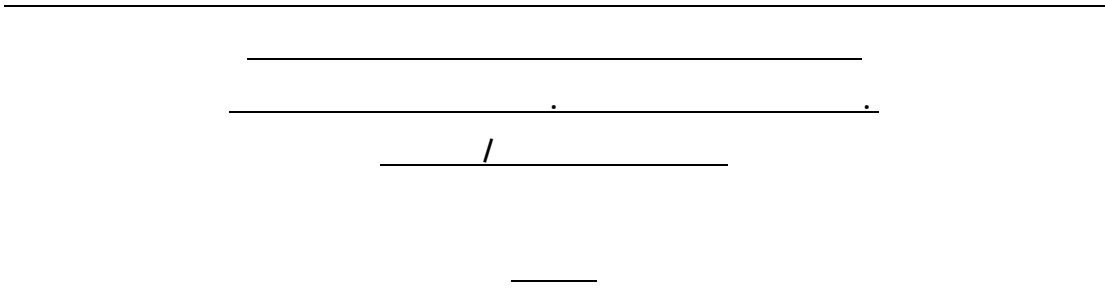
المؤتمر العلمي الرابع

الريادة والإبداع

إستراتيجيات الأعمال في مواجهة تحديات العولمة



15 – 16/3/2005



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Abstract

The Expectation Gap Related to the Pre-Requisites of Accomplishing the Requirements of Beneficiary Parties and the Impact of Contemporary Challenges on the Practice and Regulation of the Auditing Profession in the Kingdom of Saudi Arabia

This research aims at exploring aspects of the expectation gap existing between the auditor and the parties benefiting from his services within the auditing environment of the Kingdom of Saudi Arabia, related particularly to the pre-requisites of accomplishing the requirements of beneficiary parties and the impact of contemporary challenges on the practice and regulation of the auditing profession. To achieve that, a positive methodological approach has been implemented. This approach is based on exploring, explaining and predicting certain phenomenon through reviewing previous research as well as understanding the current status in order to reach a number of definitions and to identify all sorts of factors related to this phenomenon. Based on ideas drawn from such methodological approach, the researchers have identified two hypotheses. These have been examined using questionnaires through which a number of measures for each hypothesis have been used. Selecting and determining these measures were facilitated by issues taken from previous research on the auditing expectation gap, together with the researchers' personal understanding of the development of the auditing profession in Saudi Arabia and there analysis of the difficulties and challenges facing that profession today. The findings of this research suggest that a consensus does not seem to exist between different parties under research (auditors, parties benefiting from their services, and financial managers). Although these parties agreed on certain aspects regarding the pre-requisites of accomplishing the requirements of beneficiary parties and the impact of contemporary challenges on the practice and regulation of the auditing profession, the results of this research suggest that these various beneficiary parties do not share similar views regarding other aspects of these issues. By way of concluding, the researchers would like to stress the importance of implementing various methodological approaches in the study of auditing expectation gap. This would facilitate deeper understanding of the nature, extent and reasons for its existence. The researchers would also like to stress the importance of monitoring the compliance with the issued accounting and auditing regulations, and undertaking research on contemporary challenges facing the Saudi auditing profession.

(Guy and Sullivan, 1988;

.Porter, 1993; Benau, et al., 1993; Lee 1994; Humphrey et al, 1993)

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106 %100	25 %23.5	4 %3.8	11 %10.4	32 %30.2	34 %32.1	0 %0	

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106 %100	6 %5.6	2 %1.9	19 %17.9	73 %68.9	6 %5.7	
257 %100	9 %3.5	3 %1.2	35 %13.6	150 %58.4	60 %23.3	

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106 %100	0 %0	1 %0.9	4 %3.8	2 %1.9	99 %93.4	
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85 %100	12 %14.1	68 %80	4 %4.7	1 %1.2	
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106 %100	13 %12.3	74 %69.8	17 %16	2 %1.9	
257 %100	50 %19.5	183 %71.2	21 %8.2	3 %1.2	

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85 %100	4 %4.7	45 %52.9	31 %36.5	5 %5.9	
66 %100	15 %22.7	40 %60.6	11 %16.7	0 %0	
106 %100	9 %8.5	51 %48.1	32 %30.2	14 %13.2	
257 %100	28 %10.9	136 %52.9	74 %28.8	19 %7.4	

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4.38	4.28	4.56	-5
4.34	4.31	4.55	-6
4.56	4.46	4.32	-7
4.50	4.40	4.57	-8
4.05	4.03	4.24	-9
4.78	4.55	4.20	-10
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4.44	4.25	3.69	-1
3.88	4.06	4.27	-2
3.83	3.97	3.94	-3
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3.94	3.97	4.45	-5

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4.92	4.94	4.84	-1
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4.61	4.63	4.72	-3
4.83	4.70	4.24	-4
4.92	4.88	4.42	-5
4.72	4.06	4.38	-6
4.73	4.71	4.32	-7

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3.61	3.68	3.46		-1
3.73	3.71	3.80		-2

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4.58	3.89	4.21		-1
3.70	3.80	4.24		-2
3.75	3.71	4.42		-3
3.92	4.06	4.21		-4
3.60	3.58	3.99		-5

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Kruskal-wallies

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H				
5.572	141.16	123.05	116.89	
*14.776	125.91	104.06	150.42	

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.Berenson and Levine, 1999)) U

$$U = n_1 n_2 + \frac{n_1(n_1+1)}{2} - R_1$$

n :

R

U

$$z = \frac{U - \mu_u}{\sigma_u}$$

$$\mu_u = \frac{n_1 n_2}{2}, \quad \sigma_u = \sqrt{\frac{n_1 n_2 (n_1 + n_2 + 1)}{12}}$$

z

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Z	Mann Whiteny U				
-3.272*	1902.00	73.94	62.26	85.62	
-2.650*	3502.50	97.21	86.45	107.97	
-2.334*	2717.00	83.84	92.87	74.80	

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